IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

**THE HON'BLE Mr. JUSTICE B. SUDERSHAN REDDY**

**and**
**THE HON'BLE Mr. JUSTICE C.V.RAMULU**

**WRIT PETITION No. 18553 of 2002**

Between:

M/s Hitech Theatre, represented by its Managing Partner, M.Chandraiah S/o. Sayanna
r/o 2-2-18/16, Durgabai Deshmukh Colony, Hyderabad.

**..... PETITIONER**

AND

1. The State of Andhra Pradesh represented by its Secretary, Law and Legislative Affairs, law Department, Secretariat,
Hyderabad.
2. The State of Andhra Pradesh , represented by its Secretary, Housing Municipal Administration and Urban Development Department, Secretariat, Hyderabad.
3. The Commissioner of Commercial Taxes, Hyderabad.
4. The Entertainment Tax Officer, Rajendranagar Unit, Rajendranagar, Ranga Reddy District.

**.....RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus to declare Section 4 of the AP Entertainment Tax Act, 1939 as amended by AP Act No. 23 of 1991 and G.O.Ms.No.208 MA (J2) Department dated 18.5.2001 issued by the first respondent as illegal, arbitrary and without jurisdiction and consequently declare the impugned notice dated 30.4.2002 as illegal, improper, arbitrary.

**Counsel for the Petitioner: Mr. K.G.KRISHNA MURTHY**

**Counsel for the Respondents: SPL GP FOR TAXES**

**The Court made the following :**

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**ORAL ORDER:**

(per Honourable Sri Justice B.Sudershan Reddy)

It is conceded at the Bar that the subject matter that arises for consideration in this writ petition is squarely covered by the decision rendered in **Nataraj Theatre & Others v. Entertainment Tax Officer.** Following the said judgment, this Writ Petition shall stand dismissed without any order as to costs.

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B.SUDERSHAN REDDY, J.

26.4.2005

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C.V.RAMULU, J.

To

1. The Secretary to Government of Andhra Pradesh, Law and Legislative Affairs, Law Department, Secretariat,
Hyderabad.
2. The Secretary to Government of Andhra Pradesh , Housing Municipal Administration and Urban Development Department, Secretariat, Hyderabad.
3. The Commissioner of Commercial Taxes, Hyderabad.
4. The Entertainment Tax Officer, Rajendranagar Unit, Rahendranagar, Ranga Reddy District.

5) Two CCs to Special Government Pleader for Taxes, High Court Buildings, Hyderabad (OUT).

6) 2 CD copies

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